

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

FILED  
CLERK

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U.S. DISTRICT COURT  
EASTERN DISTRICT  
OF NEW YORK

UNITED STATES OF AMERICA     )  
Petitioner,                         )  
                                       )     PETITION TO ENFORCE IRS SUMMONS  
                                       )     Miscellaneous Action No. MISC14 1294  
v.                                     )  
                                       )     Reply to Answer to the Petition.  
YAKOV GRUNIS, OWNER             )  
ESTER DELI CORPORATION,         )  
Respondent,                         )

Replying to the Petition of the Commissioner, Dependent States:

1. Admits.
2. Admits.
3. Denies. IRS Agent did not have a right to summon. Because all the information that taxpayer had pertain to the year in the examination were provided in a timely manner. And IRS Agent was offered to have a meeting with POA resolving the issues. IRS Agent already had a meeting with taxpayer, Yakov Grunis and his accountant who prepared the tax return. IRS has no right to summon to appear taxpayer for an interview after initial interview was already conducted once. IRS Agent knows that taxpayer's such right is protected per IRM and privacy act.

4. Admits. Taxpayer is under the examination for the year ending May 31, 2012.
5. Denies. Taxpayer has a knowledge how the operation goes. But accountant who prepared the business tax return had necessary information to prepare the tax return and more knowledge on tax and accounting related issues.
6. Admits. Summon was served to taxpayer. Tax payer prepared documentation and faxed to IRS Agent because taxpayer was unable to make it due to illness.
7. Denies. Taxpayer faxed the documentation as he was unable to make it due to illness. He was experiencing panic attack and heart attack symptom. He had to go see a doctor.
8. Admits.
9. Denies. All the documentations that taxpayer had pertain to the year ending May 31, 2012 were submitted. Taxpayer denied to provide documentations that is not pertain to the audit year of ending May 31, 2012. Taxpayer is obligated to provide relevant documentation pertained to the audit year as privacy right protects taxpayer's position.
10. Denies for lack of information or knowledge sufficient to form a belief as to the truth of the allegation.
11. Denies. Circular 230 clearly governs that POA can represent taxpayer. IRS Agent needs to have a meeting with POA first and request all the documentations pertain to the year of examination, May 31, 2012.
12. Admits. Respondent is complying to the Order to Show Cause.

Further replying to the petition, and in support of the respondent's position why taxpayer was not responded to summon.

- A. IRS Agent was asking to produce sales report pertaining the tax year of 2013, not the year under the examination.
- B. Taxpayer was advised to provide only the information pertain to the year under the audit.
- C. All other documentations have been submitted. No more documentations to submit for the year of audit.
- D. IRS Agent performed excessive manner during the examination.

Dated:

A handwritten signature in blue ink, reading "Yakov Grunis", written over a dashed horizontal line.

Yakov Grunis, Owner Easter Deli Corp

BROOKLYN NY 11201-1804



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